



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

33 Musselshell 0711 Roundup Public Schools

0605 Roundup Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,301,369.62	2,301,369.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	89,532.33	89,532.33	0.00	0.00	0.00	0.00
222X Educational Media Services	84,724.35	84,724.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	154,772.39	154,772.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	258,467.58	258,467.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,086.03	23,421.50	39,664.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	352,930.34	352,930.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	185,235.05	181,404.13	0.00	3,830.92	0.00	0.00
31XX Food Services	331,893.96	331,893.96	0.00	0.00	0.00	0.00
33XX Community Services	1,000.00	1,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,246.47	12,246.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	55,063.41	55,063.41	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	184,888.56	26,236.67	0.00	158,651.89	0.00	0.00
Totals	4,075,210.09	3,873,062.75	39,664.53	162,482.81	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,075,210.09					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

33 Musselshell 0711 Roundup Public Schools

0606 Roundup High School

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,099,677.03	1,099,677.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	41,299.63	41,299.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,281.17	2,281.17	0.00	0.00	0.00	0.00
222X Educational Media Services	56,289.62	56,289.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	155,273.84	155,273.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	129,259.53	129,259.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,331.98	23,421.49	37,910.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	203,640.97	203,640.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	195,618.64	191,787.72	0.00	3,830.92	0.00	0.00
34XX Extracurricular - Activities	52,901.38	52,901.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	121,945.92	121,945.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	192,155.31	185,944.31	0.00	6,211.00	0.00	0.00
Totals	2,311,675.02	2,263,722.61	37,910.49	10,041.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,311,675.02					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0605 Roundup Elem	Indirect/Direct	39,664.53 / 3,873,062.75	1.02%		
	LE 0606 Roundup High School	Indirect/Direct	37,910.49 / 2,263,722.61	1.67%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0605 Roundup Elem	0.0128	0.0125	0.0126	0.0123	1.02%
	0606 Roundup High School	0.0128	0.0125	0.0126	0.0123	1.67%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0605 Roundup Elem	0.0000	0.0000	0.0000	0.0000	
	0606 Roundup High School	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0605 Roundup Elem	0.0128	0.0125	0.0126	0.0123	
	0606 Roundup High School	0.0128	0.0125	0.0126	0.0123	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0605 Roundup Elem	1.15%	
	0606 Roundup High School	1.27%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0711 Roundup Public Schools	1.21%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

33 Musselshell 0712 Melstone Public Schools

0607 Melstone Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	448,406.44	444,712.55	0.00	3,693.89	0.00	0.00
222X Educational Media Services	1,693.57	1,693.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,474.53	65,474.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	20,312.68	20,312.68	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	734.30	0.00	734.30	0.00	0.00	0.00
25XX Support Services - Business	56,230.33	38,056.36	18,173.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	129,525.82	129,525.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	77,407.31	58,657.31	0.00	18,750.00	0.00	0.00
31XX Food Services	63,525.91	63,525.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	246.25	246.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,117.54	17,117.54	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,843.50	0.00	0.00	29,843.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,906.35	0.00	0.00	1,906.35	0.00	0.00
Totals	912,424.53	839,322.52	18,908.27	54,193.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	912,424.53					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

33 Musselshell 0712 Melstone Public Schools

0608 Melstone H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	333,740.33	333,740.33	0.00	0.00	0.00	0.00
222X Educational Media Services	460.53	460.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,580.24	64,580.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	20,924.91	20,924.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,453.24	12,080.28	18,372.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	93,111.92	93,111.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	79,944.78	61,194.78	0.00	18,750.00	0.00	0.00
31XX Food Services	21,483.81	21,483.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,044.81	12,044.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,003.75	38,003.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,843.50	0.00	0.00	29,843.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	614.95	0.00	0.00	614.95	0.00	0.00
Totals	725,206.77	657,625.36	18,372.96	49,208.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	725,206.77					

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	LE 0607 Melstone Elem	Indirect/Direct	18,908.27 / 839,322.52	2.25%		
	LE 0608 Melstone H S	Indirect/Direct	18,372.96 / 657,625.36	2.79%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0607 Melstone Elem	0.0237	0.0247	0.0231	0.0222	2.25%
	0608 Melstone H S	0.0237	0.0247	0.0231	0.0222	2.79%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0607 Melstone Elem	0.0000	0.0000	0.0000	0.0000	
	0608 Melstone H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0607 Melstone Elem	0.0237	0.0247	0.0231	0.0222	
	0608 Melstone H S	0.0237	0.0247	0.0231	0.0222	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0607 Melstone Elem	2.21%	
	0608 Melstone H S	2.31%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0712 Melstone Public Schools	2.26%	

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